

**LEGACY, SUCCESSION AND ESTATES
TRUST REPORT**

STEP 1 Please Print or Type	DECEDENT'S LAST NAME		FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH
	DOMICILE AT DATE OF DEATH	STREET	CITY/TOWN	STATE	ZIP CODE	NH PROBATE NUMBER
	TRUSTEE OR SUCCESSOR TRUSTEE NAME					
	STREET ADDRESS					
	CITY/TOWN		STATE			ZIP CODE
	* All of the following information, including the fair market value, MUST be provided even if the legatees are non-taxable.					
STEP 2 Type of Filing	<input type="checkbox"/> INITIAL <input type="checkbox"/> AMENDED					
STEP 3 Property	Property Description	Fair market Value Of Property At Date of Death	Name Beneficiary			Relationship To Decedent
	1	\$				
	2	\$				
	3	\$				
	4	\$				
	5	\$				
	6	\$				
	7	\$				
	8	\$				
	9	\$				
	10	\$				
	11	\$				
	12	\$				
	13	\$				
	14	\$				
STEP 4 NH Tax Obligation	Are you required to file a New Hampshire Legacy and Succession Tax return (see instructions)?					YES <input type="checkbox"/> NO <input type="checkbox"/>
	Are you required to file a New Hampshire Estate Tax return (see instructions)?					YES <input type="checkbox"/> NO <input type="checkbox"/>
STEP 5 Signatures	Under penalties of perjury, I declare that I have examined this report and to the best of my belief it is true, correct and complete. If prepared by a person other than the trustee, this declaration is based on all information of which the preparer has knowledge.					

FOR DRA USE ONLY

SIGNATURE OF TRUSTEE OR SUCCESSOR TRUSTEE

DATE

SIGNATURE OF PAID PREPARER IF OTHER THAN SUCCESSOR TRUSTEE

DATE

PREPARER'S TAX IDENTIFICATION NUMBER

PREPARER'S ADDRESS

CITY/TOWN, STATE & ZIP CODE

NH DEPT OF REVENUE ADMINISTRATION
MAIL AUDIT DIVISION
TO: PO BOX 457
CONCORD NH 03302-0457

LEGACY, SUCCESSION AND ESTATES

TRUST REPORT

INSTRUCTIONS

WHO MUST FILE	The successor trustee or beneficiary must file a report of all assets transferred through a trust.																									
WHEN TO FILE	Form AU-101-C must be filed within six (6) months from date of the decedent's death or within six (6) months of when the petition for administration is filed with the probate court, whichever is later.																									
WHERE TO FILE	Mail a copy of the trust report and a copy of the complete trust to the Department of Revenue Administration. NH Dept of Revenue Administration Audit Division PO Box 457 Concord NH 03302-0457 FACSIMILE FORMS ARE NOT ACCEPTED																									
STEP 1	Type or print the name of the decedent, the decedent's social security number and the date of death and domicile at date of death. Type or print the trustee's name and address.																									
STEP 2	Check the appropriate box to indicate whether this is an initial or amended filing.																									
STEP 3	List all trust property, the trustee, beneficiary or successor trustee name, relationship to the decedent and the property value at date of death.																									
STEP 4	Indicate if you are required to file either or both a New Hampshire Legacy & Succession Tax return or Estate Tax return by marking yes or no in the proper box. See both "who must file" sections below.																									
STEP 5	This form must be signed in ink and dated by the trustee or the successor trustee of the trust. If completed by a paid preparer the preparer must also sign in ink and date the form.																									
WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN	<p>The executor or administrator must file a LEGACY and SUCCESSION TAX RETURN for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, trust, transfer within two years of death or the rest and residue is granted to a taxable legatee. You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s). The following table lists taxable and non-taxable legatees or heirs:</p> <table border="0"> <tr> <td style="vertical-align: top;"> NON-TAXABLE LEGATEES/HEIRS-AT-LAW Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday </td> <td style="vertical-align: top;"> TAXABLE LEGATEES/HEIRS-AT-LAW Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column </td> </tr> </table> <p style="text-align: right;">Refer to RSA 86:6 for further clarification</p>	NON-TAXABLE LEGATEES/HEIRS-AT-LAW Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday	TAXABLE LEGATEES/HEIRS-AT-LAW Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column																							
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WHO MUST FILE AN ESTATE TAX RETURN	<p>The executor or administrator must file a Form NH-706 Estate Tax Return if: A resident decedent has a total gross estate of \$600,000 or more, prior to and through 1997, and files a Federal Form 706; or a resident decedent has a total gross estate of \$625,000 or more through 1998 and files a Federal Form 706 (See chart below for other years); or a non-resident decedent owns real estate and/or tangible personal property in NH and files a Federal Form 706.</p> <table border="0"> <tr> <td><u>Calendar Year</u></td> <td><u>Credit Amount</u></td> <td><u>Calendar Year</u></td> <td><u>Credit Amount</u></td> <td>IRC Section: 2035</td> </tr> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 & 2003</td> <td>\$ 700,000</td> <td>Effective Date 8/5/97</td> </tr> <tr> <td>1999</td> <td>\$ 650,000</td> <td>2004</td> <td>\$ 850,000</td> <td>RSA 87:1</td> </tr> <tr> <td>2000</td> <td>\$ 675,000</td> <td>2005</td> <td>\$ 950,000</td> <td></td> </tr> <tr> <td>2001</td> <td>\$ 675,000</td> <td>2006</td> <td>\$ 1,000,000</td> <td></td> </tr> </table>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>	IRC Section: 2035	1998	\$ 625,000	2002 & 2003	\$ 700,000	Effective Date 8/5/97	1999	\$ 650,000	2004	\$ 850,000	RSA 87:1	2000	\$ 675,000	2005	\$ 950,000		2001	\$ 675,000	2006	\$ 1,000,000	
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NEED HELP	Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the name of the estate, federal employer identification number or social security number, the name of the contact person, and a day time telephone number.																									
NEED FORMS	To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at www.state.nh.us/revenue , by coming to the Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by visiting any of the 21 State Depository Libraries located throughout the State.																									